

THE UNITED REPUBLIC OF TANZANIA



No. 19 OF 1977

I ASSENT,

*Julius K. Nyerere*  
President

30<sup>th</sup> NOVEMBER, 1977

**An Act to make provision for the establishment of a Department of Customs and Excise of the United Republic, for the management and administration of Customs and Excise and for other matters connected with Customs and Excise**

[1ST JULY, 1977]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Customs and Excise Management Act, 1977 and shall be deemed to have come into operation on the first day of July, 1977.

Short title and commencement

2. Except as provided in section 4, the provisions of this Act shall have effect notwithstanding the provisions of any Act of the Community.

This Act to apply notwithstanding Community Laws

3. In this Act, unless the context otherwise requires—

Interpretation

“Commissioner-General” means the Commissioner-General of Customs appointed under section 3 of the Management Act or the Commissioner-General of Excise appointed under section 3 of the Excise Management Act;

“customs and excise revenue” means any import duties chargeable under the Customs Tariff Act, 1976 and excise duties chargeable under the Excise Tariff Ordinance;

Acts, 1976 No. 12 Cap. 332

“the Department” means the Department of Customs and Excise established under section 5 of this Act;

“the East African Department” means the East African Customs and Excise Department;

“Excise Management Act” means the East African Excise Management Act;

Community Laws, Cap. 28

Community  
Laws,  
Cap. 27

“the Management Act” means the East African Customs and Transfer Tax Management Act.

Certain Acts  
of the  
Community  
to apply

4.—(1) Until such time as Parliament makes provision imposing, or relating to the collection of Customs and excise duties, the Customs Management Act and the Excise Management Act shall continue to apply to and have effect within the United Republic subject to the modifications set out in subsection (2).

(2) The Customs Management Act and the Excise Management Act shall apply to and in relation to the United Republic as if there were substituted for the references in those Acts to—

- (a) the Community both in section 114 of the Management Act and in section 56 of the Excise Management Act, references to the Government of the United Republic;
- (b) the Authority or Minister of the Community, references to the Minister responsible for Finance;
- (c) the Commissioner-General of Customs, references to the Commissioner of Customs appointed or deemed to have been appointed under section 5 of this Act;
- (d) the East African Department or to officers of the East African Department, unless the context otherwise requires, references respectively to the Department or to the officers of the Department.

Establish-  
ment of the  
Department  
of Customs  
and Excise

5.—(1) There is hereby established a Department of the Government to be known as the Customs and Excise Department.

(2) There shall be a Commissioner of Customs and Excise who shall be appointed by the President and such other officers as may be necessary for the proper administration and efficient performance of the functions of the Department, and the Commissioner of Customs and Excise so appointed shall, subject to the general direction and control of the Minister responsible for Finance, be responsible for the control and management of the Department and for the collection on behalf of the Government of, and for accounting to the Government for, all customs and excise revenue levied or collected in the United Republic under the Customs Management Act or the Excise Management Act and other written laws which relate to the imposition and the collection of Customs and Excise duties:

Provided that until the appointments under this subsection have been made, the Commissioner of Customs and Excise, Tanzania, and all other Tanzanian Officers of the East African Department serving in that Department at the commencement of this Act shall, unless they otherwise elect, be deemed to be officers of the Department in the equivalent posts and exercising the same powers they held and exercised immediately before the commencement of this Act.

No payment  
to be made  
to the  
General  
Fund of the  
Community

6. No payments or contributions to the General Fund of the Community shall be made out of customs and excise revenue chargeable in the United Republic after the commencement of this Act.

7. Notwithstanding anything contained in the Treaty for the East African Co-operation (Implementation) Act, 1967 or any other written laws, the following provisions of the following Acts of the Community shall cease to have the force of law in the United Republic—

- (a) paragraph (g) of subsection (2) of section 2 of the Customs Management Act;
- (b) subsection (1) of section 3 of the Customs Management Act;
- (c) paragraph (a) of subsection (2) of section 2 of the Excise Management Act; and
- (d) subsection (1) of section 3 of the Excise Management Act.

Passed in the National Assembly on the twenty-sixth day of October, 1977.

